

Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request

Issued under authority
of P.A. 616 of 2002.

Read instructions before completing this form. Please type or print in blue or black ink.

1. Purchaser Name (Last, First, Middle Initial; or Business Name)			2. Status of Purchaser (check one only) <input type="checkbox"/> (1) Resident Tribal Member (Enter SSN below) <input type="checkbox"/> (2) Tribal Entity (Enter FEIN, TR No. or ME No. below)	
Spouse Name (Last, First, Middle Initial; see instructions)			3. Purchaser Social Security or Business Account Number	
Purchaser Address (No., Street, P.O. Box or Rural Route)			4. Spouse Social Security Number (if applicable)	
City or Town	State	Zip Code	5. Tribal Affiliation of Purchaser. Enter 2-Digit Tribal Code (see instructions, pg. 2)	

PART 1: VEHICLE, MODULAR OR MOBILE HOME

6. Enter tax paid on purchase by a Resident Tribal Member of a modular or mobile home to be used as the principal residence of purchaser. Attach original invoice ▶ 6. .00

Address at Which Mobile or Modular Home Will Be Placed, if different than Purchaser Address Above	Serial Number of Modular or Mobile Home
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7. Enter tax paid on vehicles purchased which are principally garaged, berthed or stored within the Agreement Area (attachments required - see instructions) ▶ 7. .00

▶ Check type of vehicle(s) purchased:

- ☐ (1) Pick-up Truck ☐ (3) Recreational Watercraft ☐ (5) Snowmobile ☐ (7) Motorcycle
☐ (2) Passenger Vehicle ☐ (4) Recreational Vehicle ☐ (6) Off-Road Vehicle

PART 2: AFFIXATION TO REAL ESTATE

8. Enter tax paid on materials for affixation to the principal residence of a Resident Tribal Member located within the Tribe's Agreement Area ▶ 8. .00

9. Enter tax paid on materials purchased for affixation to real property (other than Resident Tribal Member's principal residence) located within the Tribe's Tribal and Trust Lands ▶ 9. .00

Was a contractor used for the affixation to Real Estate?

- ▶ ☐ (1) Yes. Attach a statement from the contractor stating the location at which the materials were affixed, date work was done, amount paid for materials, and sales or use tax paid on the purchase of materials.
- ▶ ☐ (2) No. Attach (a) the original invoice(s) for the material purchased showing the physical address of the seller, the date of the purchase, and a list of items purchased. If the invoice lacks any of this information, the purchaser must supply that information in addition to the original invoice evidencing the sale; and (b) the address to which the materials will be affixed.

PART 3: TREATY FISHING

10. Enter tax paid on tangible personal property purchased for use in exercising a treaty commercial fishing right (attachments required - see instructions) ▶ 10. .00

11. Enter tax paid on tangible personal property purchased by a Resident Tribal Member within the Agreement Area for use in exercising a non-commercial treaty fishing right (see instructions) ▶ 11. .00

PART 4: COMMERCIAL TRIBAL AND TRUST LAND PROPERTY

12. Enter tax paid on tangible personal property acquired within Tribal and Trust Lands for commercial use exclusively within the Tribal and Trust Lands (attachments required - see instructions) ▶ 12. .00

Business Name and Address Where Tangible Personal Property Will Be Used

TOTAL TAX PAID

13. Total Tax Paid/Refund Claimed. Add lines 6 through 12 and enter total here ▶ 13. .00

Continue and sign on page 2.

Instructions for Form 3996, Resident Tribal Member/Tribal Entity Sales Tax and Use Tax Refund Request

General Information

This form can be filed only by Resident Tribal Members and Tribal Entities of a tribe that has an implemented Tax Agreement with the State of Michigan where the tribe has not authorized its Resident Tribal Members and Tribal Entities to use *Tribal Certificate of Exemption*, Form 3998. Where the Resident Tribal Member's or Tribal Entity's tribe has authorized its Resident Tribal Members and Tribal Entities to use the *Tribal Certificate of Exemption*, Form 3998, this form must be used to claim exemption for purchases described in Part 4 and only for those purchases.

The terms "Resident Tribal Member," "Tribal Entity," "Agreement Area," and "Tribal and Trust Lands" are defined in the Tax Agreement between the purchaser's federally-recognized tribe and the State of Michigan.

This form is not intended to modify the terms of the Tax Agreement and the validity of any claim shall be determined solely under the Agreement.

Where original documents are requested, copies are not acceptable and will not be processed.

Filing Requirements

A refund request for sales tax and use tax must be filed quarterly in April, July, October and January (see chart below). Allow 45 days from the Filing Month for processing.

<u>Quarter Purchased</u>	<u>Filing Month</u>
January-March	April
April-June	July
July-September	October
October-December	January

Rounding Dollar Amounts

Round down amounts less than 50 cents. Round up amounts of 50 through 99 cents. Do not enter cents.

Line-By-Line Instructions

Lines not listed are explained on the form.

Line 1. Provide spouse's Social Security Number where item(s) purchased is jointly owned and both spouses are Resident Tribal Members.

Line 2. Status of Purchaser. Do not combine refund requests for a Resident Tribal Member and for a Tribal Entity. File separate forms for each Purchaser.

Line 5. Tribal Affiliation of Purchaser. Enter the 2-digit Tribal Code using the following list:

Tribal Codes

(Only those whose tribes have implemented agreements may file this form.)

- 01 Bay Mills Indian Community
- 04 Hannahville Indian Community
- 08 Little Traverse Bay Bands of Odawa Indians
- 12 Sault Ste. Marie Tribe of Chippewa Indians

Line 7. Retain a copy and attach the following **original** documents used to register the vehicle with the Secretary of State:

- RD108, *Application for Michigan Title—Statement of Vehicle Sale*. Where a dealer was involved in the transaction
- TR-11L, *Application for Michigan Vehicle Title*. Where no dealer was involved in the transaction.
- WR-11L, *Application for Michigan Watercraft Title*. Where a watercraft was purchased.
- R-2L, *Application to Register a Snowmobile*. Where a snowmobile was purchased.

Lines 10 and 11. Attach the **original** invoice(s) for the property purchased showing the name and location of the seller, the date of the purchase, and a list of items purchased. If the invoice lacks any of this information, the purchaser must supply that information in addition to the original invoice evidencing the sale.

Important Note - PART 4: You may claim refunds under Part 4 only for tax paid on items used for commercial purposes within Tribal and Trust Lands. Tax paid on items purchased for personal use (other than those identified in Parts 1, 2 and 3) will be refunded per the *Resident Tribal Member Sales Tax and Use Tax Table Return* (Form 4013) which is to be filed annually and submitted with your *Michigan Individual Income Tax Return* (Form MI-1040).

Line 12. Attach the **original** invoice(s) for the property purchased showing the name and location of the seller, the date of the purchase, and a list of items purchased. If the invoice lacks any of this information, the purchaser must supply that information in addition to the original invoice evidencing the sale. If the address where the property will be used is different from the "Purchaser Address" supplied, indicate where the property will be used.

Mailing Information

Send your completed form and attachment to the following address:

Michigan Department of Treasury
P.O. Box 30751
Lansing, MI 48909

If you have any questions, visit Treasury's Web site at **www.michigan.gov/treasury** or call Customer Contact, Technical Services, at (517) 636-4730.

Certification

The undersigned represents that he or she has reviewed the Tax Agreement between the Tribe and the State and determined that the purchaser is entitled to the exemption(s) claimed.

Signature of Resident Tribal Member or Authorized Representative of Tribal Entity	Telephone Number
Name and Title (Printed or Typed)	Date Signed